



Amended New York State Return Filing Requirement for Certain Partnerships

On July 25, 2019, the Internal Revenue Service (IRS) issued [Revenue Procedure 2019-32](#), which granted an extension of time to eligible partnerships to file a superseding federal Form 1065 and furnish corresponding federal Schedules K-1 to each of its partners.

If a partnership filed a superseding federal Form 1065 and had already filed its New York State partnership return, Form IT-204, then it must amend the New York State partnership return to report the information in its superseding federal return. The amended New York State partnership return must be filed within 90 days of the date of this notice.

For information on how to file an amended New York State partnership return and attachments, see Form IT-204-I, *Instructions for Form IT-204*.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.